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EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION

ESTATE DUTY

New Delhi, the 14th May 1965

G.S.R. 742.—In exercise of the powers conferred by sub-section (1) of section 85 of the Estate Duty Act, 1953 (34 of 1953), the Central Board of Direct Taxes hereby makes the following amendments in the Estate Duty Rules, 1953, the same having been previously published as required by the said sub-section, namely:—

1. These rules may be called the Estate Duty (Amendment) Rules, 1965.

2. In the Estate Duty Rules, 1953,—

(a) rules 3 and 4 shall be omitted;

(b) for rule 6, the following rule shall be substituted, namely:—

"6. *Power of the Central Board of Direct Taxes to transfer proceedings.*—

(1) Notwithstanding anything contained in rule 5, the Board may at any stage of the proceeding relating to the case of any estate transfer it from one assessing authority to another.

(2) The assessing authority to whom the case of an estate has been transferred under sub-rule (1) may continue the proceeding so transferred from the stage at which it stood immediately before the transfer or recommence the proceeding:

Provided that before recommencing any proceeding the accountable person shall be given a reasonable opportunity of being heard.

(3) Whenever, a Deputy Controller or an Assistant Controller ceases to exercise jurisdiction in respect of any proceeding under the Act and is succeeded by another who has or exercises such jurisdiction, the Deputy Controller or the Assistant Controller so succeeding may continue the proceeding from the stage at which it was left by his predecessor:

Provided that the accountable person may, when the succeeding Deputy Controller or Assistant Controller commences to exercise jurisdiction, demand that the previous proceeding or any part thereof taken before his predecessor be re-opened or that before any order imposing the duty is passed, he be re-heard."

(c) in sub-rule (2) of rule 25, for the words "the Assistant Controller, the Deputy Controller or the Controller as the case may be", the words "the Assistant Controller or the Deputy Controller, as the case may be" shall be substituted.

(d) sub-rule (6) of rule 26 shall be omitted.

(e) Form E.D. 9 shall be omitted.

Explanatory Note

[This note is not part of the Notification but is intended to be merely clarificatory].

The Deputy Controllers of Estate Duty are no longer exercising any assessment powers and the Central Board of Direct Taxes is no longer an appellate authority to hear appeals against the orders of a Controller. It has, therefore, become necessary to make suitable amendments in the Estate Duty Rules, 1953.

[No. 8/F. No. 12/1/64-E.D.]

S. A. L. NARAYANA ROW, Member.

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